The constitution will suffer no other or greater burdens or charges to be laid upon one than such as are equally borne by others. *Ex parte Virginia,* 100 U. S., 339; *Barbier v. Connelly,* 113 U. S., 27,, 31. But a law may discriminate in favor of a certain class, and if founded on a reasonable distinction of principle, it does not deny the equal protection of the laws. *American Sugar Co. v. Louisianna,* 179 U. S., 89. The legislature is not required to tax all occupations equally or uniformly. *State ex rel. San Toi v. French,* 17 Mont., 54. Classification is presumed to be reasonable unless proved by the plaintiff to the contrary. *Fayetteville v. Carter,* 52 Ark., 301; *Van Hook v. Selma,* 70 Ala., 361; *Littlefield v. State,* 42 Neb., 223. But it operates equally and uniformly upon all persons in similar circumstances. *Magoun v. Illnois T. & S. Bank,* 170 U. S., 283; *Kaliski v. Grady,* 25 La. Ann., 576. It must not be aimed at a certain race. *Wo Lee v. Hopkins,* 118 U. S., 356. There is a ground of distinction in sex. *Com. v. Hamilton Mfg. Co.,* 120 Mass., 383; *Wenham v. State,* 65 Neb., 394; *State v. Buchanon,* 29 Wash., 602.

CORPORATIONS—POWERS—ACCOMMODATION INDORSEMENT.—WALLER V. GORMAN MERCANTILE CO., 161 S. W., (TEXAS), 833.—*Held,* that a corporation has no power to make, indorse, or otherwise become liable, on commercial paper for the mere accommodation of another person or corporation.

It is a well settled rule that a corporation has no authority to issue or indorse bills or notes for the mere accommodation of another. *Pick v. Ellinger,* 66 Ill. App., 570; *Blake v. Domestic Mfg. Co.,* 64 N. J. Eq., 480; *Park Hotel Co. v. Fourth Nat. Bk.,* 86 Fed., 742. Even bank corporations are not exceptions to the general rule. *Nat. Bk. v. Atkinson,* 55 Fed., 465; *Morford v. Farmer's Bank,* 26 Barb. 568. Nor does the fact that a majority of the stockholders consent validate such a transaction. *Cook v. Amer. Tubing Co.,* 28 R. I., 41. Yet Mr. Cook (*Corporations,* 774), says there is no rule of public policy prohibiting such an indorsement by a corporation. For this reason it has been held that a private corporation, by the consent of all its stockholders, may execute accommodation paper by which it will be bound. *Murphy v. Ark. Land Co.,* 97 Fed., 723; *Perkins v. Trinity Realty Co.,* 69 N. J. Eq., 723. At any rate, where such an instrument passes into the hands of a *bona fide* purchaser without notice before maturity, it may be enforced. *Monument Nat. Bk. v. Globe Works,* 101 Mass., 57; *Credit Co. v. Howe Machine Co.,* 54 Conn., 357.

ELECTRICITY—INJURIES—PROXIMATE CAUSE.—FREEMAN V. MISSOURI & KANSAS TELEPHONE CO. ET AL., 142 S. W., 733 (Mo.).—*Held,* that the negligence of a telephone company in failing to discover for six months the contact of one of its wires with a charged wire of an electric company is part of the proximate cause of an injury to a person shocked in touching a telephone pole guy wire.

The rule stated in the leading case is in accord with authority on this point. It has been frequently held that where the negligence of an electric